providing information describing the determined division.

(Once Amended) The method of claim of further comprising encoding at least some of the transform coefficients [signal elements] using the determined division.

A. (Once Amended) The method of claim 2 wherein the at least one signal characteristic comprises a magnitude of at least one transform coefficient [signal element].

25. (Once Amended) The method of claim 22 wherein the at least one signal characteristic comprises a difference between transform coefficients [signal elements].

6. (Once Amended) The method of claim 36 wherein the difference comprises a difference in transform coefficient [signal element] magnitudes.

7. (Once Amended) The method of claim 70 wherein the determining comprises beginning a new band when adjacent transform coefficients [signal elements] significantly differ in magnitude.

(Once Amended) The method of claim of wherein the determining comprises dividing the <u>transform coefficients</u> [signal

elements] such that at least one band has a number of <u>transform</u> coefficients [signal elements] that is a power of two.

80. (Once Amended) The method of claim 10 wherein the determining comprises dividing the <u>transform coefficients</u> [signal elements] such that at least two bands include a different number of signal elements.

21. (Once Amended) The method of claim 20 wherein the encoding information describing the dividing comprises encoding the number of <u>transform coefficients</u> [signal elements] included in at least one band.

85. (Once Amended) The method of claim 20 [84] wherein the transform coefficients comprise transform coefficients derived from a frame obtained by applying a window to samples of a signal.

receiving an encoded signal, the signal being defined by transform coefficients [signal elements] that are discrete in at least one dimension, the encoded signal of the type encoded by:

determining a division of at least some of the transform coefficients [signal elements] into a plurality of
bands, at least one of the bands having a plurality of adjacent transform coefficients [signal elements]; and

encoding information describing the determined division; and

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decoding at least part of an encoded signal, the decoding comprising using the received encoded information describing the determined division.

(Once Amended) The method of claim 27 wherein the at least one signal characteristic comprises a magnitude of at least one transform coefficient [signal element].

100. (Once Amended) The method of claim of wherein the at least one signal characteristic comprises a difference between transform coefficients [signal elements].

101. (Once Amended) The method of claim of wherein the division comprises a division of the <u>transform coefficients</u>

[signal elements] such that at least two bands include a different number of <u>transform coefficients</u> [signal elements].

102. (Once Amended) The method of claim of wherein the information comprises the number of <u>transform coefficients</u>
[signal elements] included in at least one band.

wherein the transform coefficients comprise transform coefficients derived from a frame obtained by applying a window to samples of a signal.